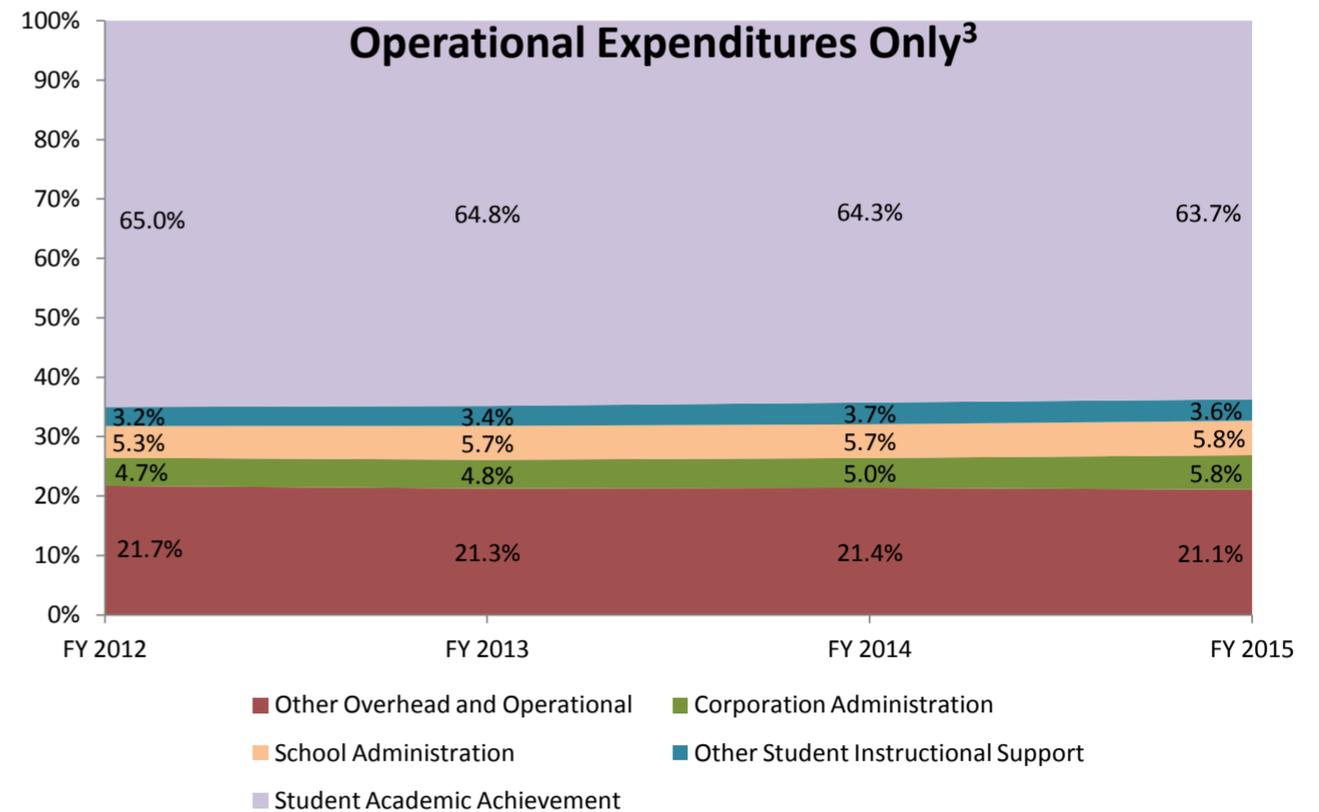
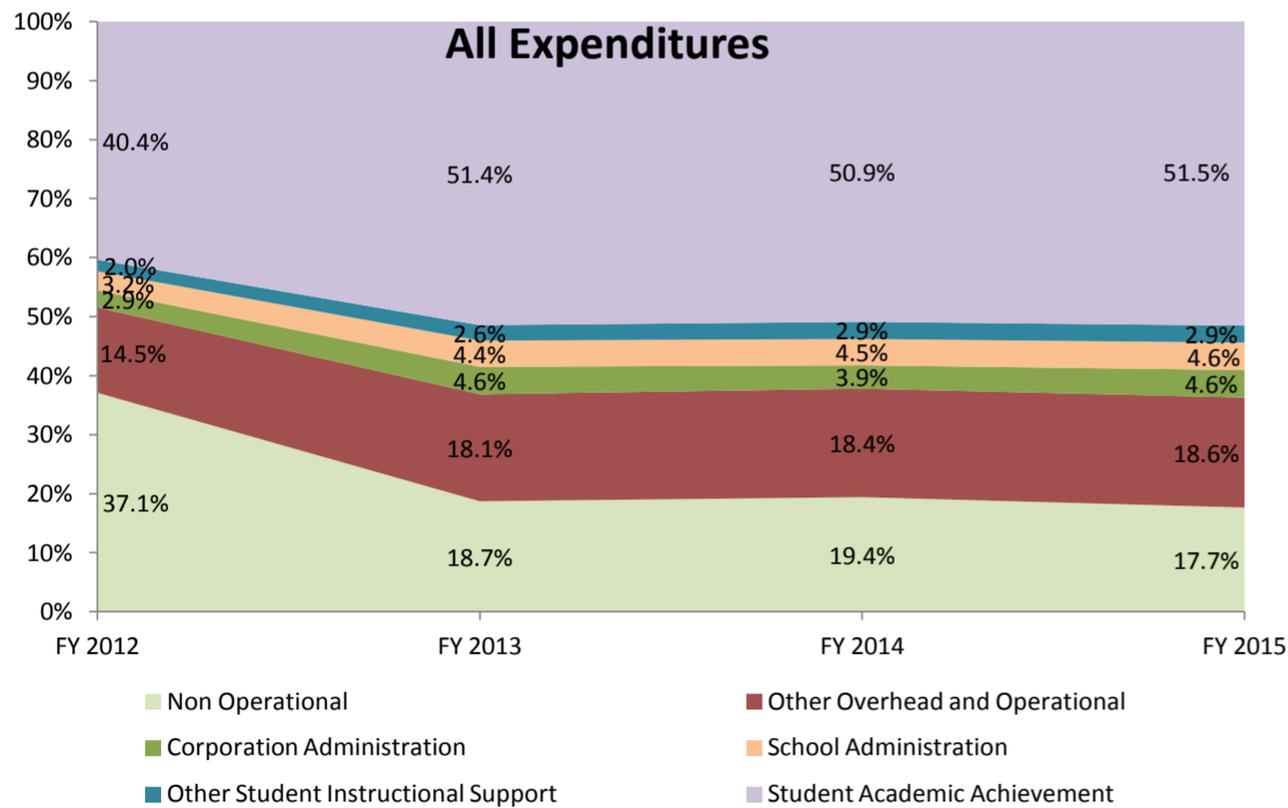


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Adams Central Community Schools (15)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,233,400	54.3%	\$6,193,828	55.1%	\$6,491,635	40.4%	\$6,494,212	51.4%	\$6,149,226	50.9%	\$6,246,203	51.5%
Student Instructional Support	\$692,047	7.2%	\$821,012	7.3%	\$836,447	5.2%	\$891,399	7.1%	\$889,160	7.4%	\$913,036	7.5%
<b>Total</b>	<b>\$5,925,447</b>	<b>61.5%</b>	<b>\$7,014,840</b>	<b>62.4%</b>	<b>\$7,328,083</b>	<b>45.6%</b>	<b>\$7,385,611</b>	<b>58.5%</b>	<b>\$7,038,386</b>	<b>58.2%</b>	<b>\$7,159,239</b>	<b>59.0%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,394,265	24.9%	\$2,496,531	22.2%	\$2,790,066	17.3%	\$2,875,509	22.8%	\$2,700,851	22.3%	\$2,824,878	23.3%
Non Operational	\$1,312,887	13.6%	\$1,721,798	15.3%	\$5,966,139	37.1%	\$2,362,799	18.7%	\$2,345,733	19.4%	\$2,140,160	17.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$3,707,152</b>	<b>38.5%</b>	<b>\$4,218,329</b>	<b>37.6%</b>	<b>\$8,756,205</b>	<b>54.4%</b>	<b>\$5,238,308</b>	<b>41.5%</b>	<b>\$5,046,584</b>	<b>41.8%</b>	<b>\$4,965,039</b>	<b>41.0%</b>

<b>Grand Total</b>	<b>\$9,632,598</b>	<b>\$11,233,169</b>	<b>\$16,084,288</b>	<b>\$12,623,919</b>	<b>\$12,084,970</b>	<b>\$12,124,277</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Adams Central Community Schools (15)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$12,443	\$75,149	\$229,126	\$230,750	1754.5%	207.1%	0.7%
11100	Regular Programs	Elementary	\$1,673,053	\$2,218,601	\$2,305,267	\$2,337,841	39.7%	5.4%	1.4%
11200	Regular Programs	Middle/Junior High	\$794,741	\$925,733	\$1,000,539	\$1,043,723	31.3%	12.7%	4.3%
11300	Regular Programs	High School	\$735,375	\$1,285,899	\$980,281	\$997,903	35.7%	-22.4%	1.8%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$28,162	\$173,917	\$150,818	NA	435.5%	-13.3%
11410	Regular Programs	Vocational Education - Agriculture A	\$44,629	\$70,918	\$81,602	\$83,262	86.6%	17.4%	2.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$55,952	\$79,272	\$57,134	\$34,583	-38.2%	-56.4%	-39.5%
11470	Regular Programs	Vocational Education - Business Education	\$37,962	\$62,952	\$143,762	\$145,841	284.2%	131.7%	1.4%
11480	Regular Programs	Vocational Education - Industrial Education A	\$189,478	\$64,945	\$36,540	\$27,864	-85.3%	-57.1%	-23.7%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$15,188	\$43,979	\$13,804	\$12,179	-19.8%	-72.3%	-11.8%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$10,602	\$43,517	\$0	\$9,376	-11.6%	-78.5%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$28,145	\$3,678	NA	NA	-86.9%
12350	Special Programs	Physical Impairment - Homebound	\$3,869	\$395	\$1,164	\$2,210	-42.9%	459.2%	89.8%
12520	Special Programs	Culturally Different - Compensatory	\$1,269	\$0	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$0	\$0	\$598,617	\$628,105	NA	NA	4.9%
12810	Special Programs	Special Education Preschool	\$21,479	\$16,500	\$871	\$65,900	206.8%	299.4%	7467.1%
12900	Special Programs	Other Special Programs	\$300	\$0	\$0	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$4,041	\$6,863	\$0	\$0	NA	NA	NA
14200	Summer School Programs	Middle/Junior High School	\$1,546	\$3,177	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$26,205	\$42,491	\$4,766	\$4,772	-81.8%	-88.8%	0.1%
16100	Remediation	Remediation Testing	\$2,470	\$24,149	\$1,103	\$1,236	-50.0%	-94.9%	12.0%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$40,099	\$61,015	\$24,995	\$33,880	-15.5%	-44.5%	35.5%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$400,134	\$573,896	\$43,088	\$25,122	-93.7%	-95.6%	-41.7%
17900	Pay. to Other Gov. Units in State	Other	\$0	\$20,949	\$29,415	\$9,211	NA	-56.0%	-68.7%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$6,795	\$27,632	\$49,513	\$131,756	1839.1%	376.8%	166.1%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$0	\$17,000	\$6,379	NA	NA	-62.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$30,484	\$16,694	\$14,236	\$1,045	-96.6%	-93.7%	-92.7%
22220	Instruction	Library/Media Services - School Library	\$151,005	\$205,896	\$124,855	\$112,468	-25.5%	-45.4%	-9.9%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$68,035	\$89,257	\$565	\$552	-99.2%	-99.4%	-2.4%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$36,455	\$72,603	\$71,907	NA	97.2%	-1.0%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$6,253	\$5,502	NA	NA	-12.0%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$117,033	\$169,330	\$110,065	\$68,339	-41.6%	-59.6%	-37.9%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$219,224	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$4,663,411</b>	<b>\$6,193,828</b>	<b>\$6,149,226</b>	<b>\$6,246,203</b>	<b>33.9%</b>	<b>0.8%</b>	<b>1.6%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$196,723	\$263,294	\$291,877	\$291,030	47.9%	10.5%	-0.3%
21250	Students	Guidance Services - Records Maintenance	\$0	\$0	\$5,621	\$4,701	NA	NA	-16.4%
21340	Students	Health Services - Nurse Services	\$32,707	\$45,899	\$52,249	\$54,096	65.4%	17.9%	3.5%
24100	School Administration	Office of The Principal	\$346,973	\$485,487	\$521,766	\$545,453	57.2%	12.4%	4.5%
24900	School Administration	Other Support Services - School Admin.	\$18,180	\$26,332	\$17,647	\$17,756	-2.3%	-32.6%	0.6%
<b>Student Instructional Support Total</b>			<b>\$594,583</b>	<b>\$821,012</b>	<b>\$889,160</b>	<b>\$913,036</b>	<b>53.6%</b>	<b>11.2%</b>	<b>2.7%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$29,968	\$33,125	\$29,544	\$30,864	3.0%	-6.8%	4.5%
23150	General Administration	Board of Education - Legal Services	\$1,429	\$5,495	\$5,783	\$27,396	1817.5%	398.5%	373.7%
23160	General Administration	Board of Education - Promotion Expenses	\$2,754	\$135	\$1,046	\$0	NA	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$189,435	\$264,195	\$260,365	\$316,483	67.1%	19.8%	21.6%
23220	General Administration	Executive Administration - Community Relations	\$0	\$272	\$350	\$790	NA	190.7%	125.7%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$14,510	\$21,026	\$68,617	\$76,551	427.6%	264.1%	11.6%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$10,965	\$6,542	\$308	\$134	-98.8%	-98.0%	-56.5%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$200	\$200	\$175	\$175	-12.5%	-12.5%	0.0%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Adams Central Community Schools (15)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
25196 Central Services Fiscal Services - Other - Cash Change	\$1,305	\$400	\$450	\$450	-65.5%	12.5%	0.0%				
25750 Central Services Personnel Services - Health Services	\$1,062	\$2,830	\$3,283	\$1,603	50.9%	-43.4%	-51.2%				
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$107,161	\$109,259	NA	NA	2.0%				
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$65	\$382	\$0	\$0	NA	NA	NA				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$683,808	\$838,262	\$716,140	\$733,559	7.3%	-12.5%	2.4%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$46,449	\$2,129	\$289	\$525	-98.9%	-75.3%	81.7%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$84,202	\$158,373	\$131,206	\$152,917	81.6%	-3.4%	16.5%				
26499 Category not Specified Other - 2007 Account Code	\$34,595	\$0	\$0	\$0	NA	NA	NA				
26600 Oper. & Maint. of Plant Serv. Security Services	\$0	\$0	\$39,807	(\$1,357)	NA	NA	-103.4%				
26700 Oper. & Maint. of Plant Serv. Insurance	\$112,860	\$41,714	\$21,517	\$0	NA	NA	NA				
27010 Student Transportation Service Area Direction	\$8,848	\$11,887	\$12,528	\$8,300	-6.2%	-30.2%	-33.8%				
27100 Student Transportation Vehicle Operation	\$229,662	\$335,920	\$361,710	\$397,823	73.2%	18.4%	10.0%				
27200 Student Transportation Monitoring Services	\$31,085	\$42,678	\$46,679	\$47,504	52.8%	11.3%	1.8%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$156,833	\$218,335	\$245,172	\$233,614	49.0%	7.0%	-4.7%				
27400 Student Transportation Purchase of School Buses	\$224,781	\$87,468	\$165,088	\$212,609	-5.4%	143.1%	28.8%				
27500 Student Transportation Insurance on Buses	\$617	\$9,477	\$10,934	\$10,787	1648.2%	13.8%	-1.3%				
27900 Student Transportation Other Student Transportation Services	\$6,504	\$7,498	\$10,166	\$7,250	11.5%	-3.3%	-28.7%				
27910 Student Transportation Bus Driver Training	\$0	\$32	\$0	\$1,063	NA	3221.1%	NA				
31100 Food Services Operations Service Area Direction	\$60	\$30	\$235	\$135	126.4%	345.5%	-42.6%				
31200 Food Services Operations Food Preparation and Dispensing	\$149,092	\$230,601	\$278,648	\$273,911	83.7%	18.8%	-1.7%				
31400 Food Services Operations Food Purchases	\$128,830	\$163,161	\$180,673	\$162,568	26.2%	-0.4%	-10.0%				
31900 Food Services Operations Other Food Services	\$8,040	\$14,363	\$2,978	\$19,967	148.4%	39.0%	570.5%				
<b>Overhead and Operational Total</b>					<b>\$2,157,958</b>	<b>\$2,496,531</b>	<b>\$2,700,851</b>	<b>\$2,824,878</b>	<b>30.9%</b>	<b>13.2%</b>	<b>4.6%</b>
<b>Non Operational</b>											
33100 Community Service Operations Direction of Community Services	\$0	\$0	\$13,702	\$26,430	NA	NA	92.9%				
33200 Category not Specified Community Recreation	\$1,015	\$1,052	\$1,115	\$1,269	25.0%	20.6%	13.8%				
33300 Category not Specified Civic Services	\$0	\$1,480	\$0	\$0	NA	NA	NA				
33400 Category not Specified Athletic Coaches	\$151,839	\$186,262	\$199,212	\$199,342	31.3%	7.0%	0.1%				
33940 Other Community Services Child Care Services	\$32,576	\$49,064	\$53,843	\$61,029	87.3%	24.4%	13.3%				
33990 Other Community Services Other	\$15,560	\$12,779	\$5,517	\$4,387	-71.8%	-65.7%	-20.5%				
41000 Category not Specified Land Acquisition and Development	\$54,558	\$8,859	\$10,748	\$7,868	-85.6%	-11.2%	-26.8%				
43000 Category not Specified Professional Services	\$11,916	\$18,737	\$3,725	\$3,345	-71.9%	-82.1%	-10.2%				
44000 Category not Specified Educational Specifications Dev.	\$3,000	\$0	\$0	\$0	NA	NA	NA				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$328,216	\$326,130	\$202,511	\$136,006	-58.6%	-58.3%	-32.8%				
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$105,213	\$113,546	\$108,875	\$0	NA	NA	NA				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$56,197	\$16,109	\$19,834	\$21,693	-61.4%	34.7%	9.4%				
46000 Category not Specified Purchase of Moveable Equipment	\$5,331	\$5,000	\$8,520	\$0	NA	NA	NA				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$158,364	\$203,720	\$127,877	\$160,533	1.4%	-21.2%	25.5%				
49000 Category not Specified Other Facilities Acq. and Construction	\$457	\$0	\$0	\$0	NA	NA	NA				
51100 Principal on Debt Bonds	\$0	\$80,000	\$100,000	\$105,000	NA	31.3%	5.0%				
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$67,000	\$0	NA	NA	NA				
52100 Interest on Debt Bonds	\$0	\$33,770	\$16,413	\$12,425	NA	-63.2%	-24.3%				
52200 Interest on Debt Temporary Loans	\$56,797	\$44,426	\$0	\$0	NA	NA	NA				
52600 Interest on Debt Other DLGF Approved Debt	\$332	\$865	\$10,666	\$9,204	2673.7%	964.4%	-13.7%				
53100 Lease Rental Buildings-Principal	\$238,500	\$390,000	\$1,304,050	\$1,309,050	448.9%	235.7%	0.4%				
53150 Lease Rental Buildings-Interest	\$0	\$230,000	\$49,000	\$44,000	NA	-80.9%	-10.2%				
54200 Advancements and Obligations Common School Fund - Principal	\$87,677	\$0	\$42,053	\$37,260	-57.5%	NA	-11.4%				
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$1,070	\$1,318	NA	NA	23.2%				
<b>Non Operational Total</b>					<b>\$1,307,546</b>	<b>\$1,721,798</b>	<b>\$2,345,733</b>	<b>\$2,140,160</b>	<b>63.7%</b>	<b>24.3%</b>	<b>-8.8%</b>
<b>Prorated by Fund</b>											

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Adams Central Community Schools (15)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26491 NA PERF - Academic Achievement	\$40,382	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$7,296	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$52,898	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,957	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$255,653	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$43,566	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$82,090	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$2,840	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$273,176	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$46,459	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$101,183	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$541	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$777	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$143	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$136	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$2	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$909,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>